

Hearing Date And Time: December 17, 2008 at 10:00 a.m. (prevailing Eastern time)
Response Date And Time: December 10, 2008 at 4:00 p.m. (prevailing Eastern time)

FOLEY & LARDNER LLP

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Attorneys for PBR Columbia LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X)	
In re:)	
)	Chapter 11
DELPHI CORPORATION, et al.,)	Case No. 05-44481 (RDD)
)	Jointly Administered
Debtors.)	
-----X		

**RESPONSE OF PBR COLUMBIA LLC TO DEBTORS' THIRTY-SECOND OMNIBUS
OBJECTION PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007
REGARDING (A) ASSERTED AMOUNT CLAIMS, (B) CLAIMS SUBJECT TO
MODIFICATION, AND (C) CLAIMS TO BE EXPUNGED**

("THIRTY-SECOND OMNIBUS CLAIMS OBJECTION")

PBR Columbia LLC ("PBR Columbia"), by its attorneys Foley & Lardner LLP, hereby submits this Response (the "Response") to the Debtors' Thirty -Second Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 Regarding (A) Asserted Amount Claims, (B) Claims Subject to Modification, and (C) Claims to be Expunged (the "Thirty-Second Omnibus Claims Objection"). In support of its Response, PBR Columbia respectfully represents as follows:

1. The Thirty-Second Omnibus Claims Objection addresses Claim Number 6610 filed by PBR Columbia (the "Claim"). The Claim was filed against Delphi Automotive Systems LLC, case number 05-44640. The Claim asserts an unsecured claim against the Debtors in the amount of \$447,670.98 and a secured claim in the amount of \$1,508,953.50. A substantially

similar claim for the same amounts was filed against Delphi Corporation, case number 05-44481. Two claims were filed out of an abundance of caution because PBR Columbia was uncertain against which Debtor the claims are properly asserted.

2. The Debtors' Thirty-Second Omnibus Claims Objection seeks to disallow and expunge the Claim because the Debtors contend that they do not owe the amounts set forth in the Claim because the Claim is "to be expunged pursuant to a settlement." PBR Columbia files this response because there is no such settlement in place.

3. Section 502(a) of the Bankruptcy Code and Bankruptcy Rule 3001(f) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim, unless a party objects. The party objecting to the claim has the burden of going forward and of introducing evidence sufficient to rebut the presumption of validity. In re Wells, 51 B.R. 563 (D. Colo. 1985); Matter of Unimet Corp., 74 B.R. 156 (Bankr. N.D. Ohio 1987). The Debtors have set forth no such evidence. Other than generic and vague representations, the Debtors offer neither evidence nor specific bases to object to the Claim. The Debtors fail to provide any supporting materials to support the Thirty-Second Omnibus Claims Objection.

4. PBR Columbia, on the other hand, reiterates its position that the Claim is due and owing by the Debtors in the amounts set forth in the Claim. The documents supporting the Claim were annexed as exhibits previously filed and submitted. For ease of reference, PBR Columbia re-attaches hereto as Exhibit A, the Claim, with supporting documents, along with the claim filed against Delphi Corporation. Consistent with the Court's prior orders, PBR Columbia will continue to work with the Debtors in an effort to resolve the Claim.

WHEREFORE, PBR Columbia respectfully requests that the Court enter an order denying the Debtors' Thirty-Second Omnibus Claims Objection with respect to its claim and award such other and further relief as may be just and proper.

Respectfully submitted,

FOLEY & LARDNER LLP

/s/ David G. Dragich

David G. Dragich (Admitted *pro hac vice*)

500 Woodward Ave., Suite 2700

Detroit, MI 48226

Telephone: (313) 234-7100

Facsimile: (313) 234-2800

Attorneys for PBR Columbia LLC


Dated: December 10, 2008

EXHIBIT A

AMENDED

COPY

FORM B10 (Official Form 10) (10/05)

UNITED STATES BANKRUPTCY COURT Southern DISTRICT OF New York		PROOF OF CLAIM
Name of Debtor Delphi Automotive Systems LLC		
Case Number 05-44640		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): PBR Columbia LLC	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY
Name and address where notices should be sent: PBR Columbia LLC Attn: David Wheeler 201 Metropolitan Dr. West Columbia, SC 29170 Telephone number: (803) 822-2006		
Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces If this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: 4/6/06	
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: Date goods shipped.		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ 447,071.08 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).		Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <u>setoff</u> Value of Collateral: \$ 1,508,953.50 setoff amount Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____
5. Total Amount of Claim at Time Case Filed: \$447,670.98 (unsecured) 1,508,953.50 (secured) 0 (priority) \$1,956,624.48 (Total) <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		THIS SPACE IS FOR COURT USE ONLY CLAIMS PROCESSING CENTER U.S.B.C. CLERK
Date 5/16/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  David Wheeler General Manager	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

APPENDIX TO PBR COLUMBIA LLC PROOF OF CLAIM

PBR Columbia LLC ("PBR Columbia") holds pre-petition claims against Delphi Automotive Systems LLC ("Delphi Automotive" or the "Debtor")¹ as set forth in the attached Proof of Claim (the "Claim").

Upon information and belief, documents supporting the Claim are in the possession of Delphi Automotive. The numerous invoices, purchase orders, contracts and other supporting documents are too voluminous to attach to the Claim. However, PBR Columbia has attached hereto a summary of its Claim, including a breakdown of its setoff claim, which has already been submitted to Delphi Automotive.

PBR Columbia is a party to various pre-petition agreements and arrangements with Delphi Automotive, pursuant to which PBR Columbia could be deemed to hold a prepetition claim on account of claims that are not currently liquidated, or which remain contingent. A summary of all potential unliquidated contingent claims would be unduly burdensome, if not impossible. PBR Columbia reserves all of its rights with respect to claims under its agreements or arrangements with Delphi Automotive or any of the Debtors.

PBR Columbia further reserves its rights to amend, modify or supplement this proof of claim at any time, including, without limitation, to assert claims on account of: (i) other obligations arising under agreements or arrangements or otherwise that may be deemed to be prepetition in nature; (ii) indemnification, setoff, recoupment or other rights; (iii) any consequential or other contractual damages; and (iv) any other causes of action sounding in contract, tort or otherwise, under statute or other applicable law, including counterclaims, relating to PBR Columbia's agreements, arrangements and dealings with Delphi Automotive. PBR Columbia further reserves the right to assert any administrative claims against the Debtor arising under agreements, arrangements or otherwise, including without limitation any right to assert that some or all of the amounts due are not prepetition claims.

¹ The contracts, purchase orders and other documents that form the basis for the claims are between PBR Columbia and Delphi Energy & Chassis Systems. While Delphi Automotive's Schedule F lists PBR Columbia as a creditor and its Schedule G lists executory contracts with PBR Columbia, PBR Columbia is uncertain if Delphi Energy & Chassis Systems is a division of Delphi Automotive or Delphi Corporation. Therefore, out of an abundance of caution, PBR Columbia is filing identical claims in both cases.

Appendix - Summary


No Payments - Current Balance	\$	1,319,065.56
Missing Receipts	\$	30,168.84
Quadsteer Non-payments	\$	222,279.77
Pricing Issues	\$	97,805.81
Quadsteer obsolescence claim	\$	287,303.50
	\$	1,958,624.48

Appendix - Summary of Setoff Claim

Delphi Invoice #	Invoice Date	Amount	Part Numbers
86719034	8/10/2005	\$ 10,504.00	B140/1-002
86735082	8/11/2005	\$ 33,834.92	B140/1-002
86737397	8/12/2005	\$ 17,854.08	K389-001/2/3/4
86864990	9/1/2005	\$ 83,340.00	B140/1-002/1
86866521	9/2/2005	\$ 17,854.08	K389-001/2/3/4
86865778	9/5/2005	\$ 67,933.44	B140/1-001
86905469	9/8/2005	\$ 116,428.80	B140/1-002/1
86907601	9/9/2005	\$ 17,854.08	K389-001/2/3/4
86908853	9/12/2005	\$ 63,687.60	B140/1-001
90098084	9/14/2005	\$ (495.35)	B141-001
86949463	9/15/2005	\$ 149,150.52	B140/1-002/1
86985130	9/21/2005	\$ 123,129.36	B140/1-001
86986579	9/23/2005	\$ 11,296.32	K389-001/2/3/4
90170746	9/26/2005	\$ (8,728.80)	B140-002
87038829		\$ 112,621.92	Invoice Missing
87040769		\$ 2,122.92	Invoice Missing
87041911	9/30/2005	\$ 11,296.32	K389-001/2/3/4
87086505	10/6/2005	\$ 128,276.08	B140/1-002/1
87089350	10/7/2005	\$ 11,112.98	K389-001/2/3/4
		\$ 988,873.26	

INVOICE PO#	Amt
1043 9014461	2,509.08
8262 0050065788	19,308.00
8473 0050085788	68,068.80
8342 0550056755	393.12
8479 055004296/0550055838	83.52
8481 0550056755	393.12
8486 0550037213/0550056755	407.16
8497 0550004296/0550055838	83.52
8499 0550056755	392.12
8510 0550004296/05500055080	83.52
8820 0550065788	2,536.20
8818 0550065788	2,536.20
8825 0550065788	15,446.40
8948 0550074875	61,785.60
8926 0550065788	61,785.60
8884 0550065788	7,723.20
8991 0550074875	44,408.40
9048 0550074875	57,924.00
1015380 not our invoice	93,772.52
5884 0550038469	17,764.92
8738 0550037213/055005677	282.88
8772 0550004296/0550069751	63.36
8774 0550057213/0550056755	292.32
8782 0550004296	73.65
8783 0550037213/0550056755	292.32
8795 0550037213/0550056755	292.32
8814 0550037213/0550056755	292.32
8829 0550037213/0550056755	292.32
9371 0550069749/0551089750/0550069751	25,838.12
10351 0550067949/0550069750/0550069751 Bosch invoice	40,291.80
8386 0550056755	393.12
8725 0550037213/0550056755	292.32
8851 055003713/0550056755	292.32
9095 0550037213	152.64
8489 0550069113	15,733.44
	<u>542,080.25</u>

FORM 810 (Official Form 10) (10/05)**COPIED****PROOF OF CLAIM**

UNITED STATES BANKRUPTCY COURT		Southern	DISTRICT OF		New York
Name of Debtor Delphi Corporation			Case Number 05-44481		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.					
Name of Creditor (The person or other entity to whom the debtor owes money or property): PBR Columbia LLC			<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.		
Name and address where notices should be sent: PBR Columbia LLC Attn: David Wheeler 201 Metropolitan Dr. West Columbia, SC 29170 Telephone number: (803) 822-2006			THIS SPACE IS FOR COURT USE ONLY		
Last four digits of account or other number by which creditor identifies debtor:			Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: <u>4/6/06</u>		
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____			<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div>		
2. Date debt was incurred: Date goods shipped.			3. If court judgment, date obtained:		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.					
Unsecured Nonpriority Claim <u>\$ 447,071.08</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.			Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <u>setoff</u> Value of Collateral: <u>\$ 1,508,953.50</u> setoff amount Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).			<input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
5. Total Amount of Claim at Time Case Filed:			<u>\$447,670.98</u> <u>1,508,953.50</u> <u>0</u> <u>\$1,956,624.48</u> <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.			THIS SPACE IS FOR COURT USE ONLY		
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.					
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.					
Date <u>5/16/06</u>		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  David Wheeler General Manager			

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86864990	9/1/2005	\$ 83,340.00	B140/1-002/1
86866521	9/2/2005	\$ 17,854.08	K389-001/2/3/4
86885778	9/5/2005	\$ 67,933.44	B140/1-001
86905489	9/8/2005	\$ 116,428.80	B140/1-002/1
86907601	9/9/2005	\$ 17,854.08	K389-001/2/3/4
86908853	9/12/2005	\$ 63,687.60	B140/1-001
90098084	9/14/2005	\$ (485.35)	B141-001
86949463	9/15/2005	\$ 149,150.52	B140/1-002/1
86985130	9/21/2005	\$ 123,129.36	B140/1-001
86996579	9/23/2005	\$ 11,296.32	K389-001/2/3/4
90170746	9/26/2005	\$ (8,728.80)	B140-002
87038829		\$ 112,621.92	Invoice Missing
87040769		\$ 2,122.92	Invoice Missing
87041911	9/30/2005	\$ 11,296.32	K389-001/2/3/4
87086505	10/6/2005	\$ 126,276.08	B140/1-002/1
87089350	10/7/2005	\$ 11,112.96	K389-001/2/3/4
		\$ 966,873.28	

**Additional setoff
amount on following
page.*

INVOICE PO#	Amt
1043 9014461	2,509.08
8262 0050065788	19,308.00
8473 0050085788	68,068.80
8342 0550056755	393.12
8479 055004296/0550055838	83.52
8481 0550056755	393.12
8486 0550037213/0550056755	407.16
8497 0550004296/0550055838	83.52
8499 0550056755	392.12
8510 0550004296/05500055080	83.52
8820 0550065788	2,536.20
8818 0550065788	2,536.20
8825 0550065788	15,446.40
8948 0550074875	61,785.60
8926 0550065788	61,785.60
8884 0550065788	7,723.20
8991 0550074875	44,408.40
9048 0550074875	57,924.00
1015380 not our Invoice	93,772.52
5884 0550038469	17,764.92
8738 0550037213/055005677	282.88
8772 0550004296/0550069751	63.36
8774 0550057213/0550056755	292.32
8782 0550004296	73.65
8783 0550037213/0550056755	292.32
8795 0550037213/0550056755	292.32
8814 0550037213/0550056755	292.32
8829 0550037213/0550056755	292.32
9371 0550069749/0551069750/0550069751	25,638.12
10351 0550069749/0550069750/0550069751 Bosch Invoice	40,291.80
8366 0550056755	393.12
8725 0550037213/0550056755	292.32
8851 055003713/0550056755	292.32
9095 0550037213	152.64
8489 0550069113	15,733.44
	<u>542,080.25</u>

* Total setoff
amount \$1,508,955.00

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above and foregoing Response of PBR Columbia LLC to Debtors' Thirty-Second Omnibus Claims Objection has been served upon the following by hand delivery this 10th day of December, 2008:

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green, Room 632
New York, New York 10004

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Attn: John Wm. Butler Jr.
John K. Lyons
Joseph N. Wharton

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
Attn: General Counsel

/s/ Kathy Rose
Kathy Rose, Administrative Legal Assistant
FOLEY & LARDNER LLP
500 Woodward Ave., Suite 2700
Detroit, MI 48226
Telephone: (313) 234-7100